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December 12, 2014

Ms. Linda K. Davis PO Box 9616 Newark, NJ 07104

Re: PLVTZ, Inc., Debtor

Chapter 7 Case No. 07-13532 [REG]

Dear Ms. Davis:

As counsel for Albert Togut, the Chapter 7 Trustee of PLVTZ, Inc. (the "Debtor"), we remain available to answer any questions you may have following our conversation on December 11, 2014 concerning your Claim No. 939 in the Debtor's case [Docket No. 1347].

Very truly yours,

TOGUT, SEGAL & SEGAL LLP By:

/s/ Lauren E. Bergstrom Lauren E. Bergstrom Law Clerk

LEB/ka

cc: Honorable Robert E. Gerber (via ECF)